

**STATE APPEAL BOARD**

In Re:	Jamaica	)	Order
	Budget Appeal	)	
	FY 2004-2005	)	May 3, 2004

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**BEFORE THE DIRECTOR OF THE IOWA DEPARTMENT OF MANAGEMENT, CYNTHIA P. EISENHAUER; STATE TREASURER, MICHAEL L. FITZGERALD; AND STATE AUDITOR, DAVID A. VAUDT:**

**PROCEDURAL HISTORY**

The FY 2005 proposed budget summary for the City of Jamaica, Iowa was published on or before February 26, 2004. The required public hearing was held on March 7, 2004 and the budget was adopted on the same day.

A petition protesting the FY 2005 budget was filed with the Guthrie County Auditor on March 24, 2004 and was received by the State Appeal Board on March 25, 2004. The petitioners stated on the petition document that they are protesting that the budget submitted for fiscal 2004-2005 by the City of Jamaica, Iowa not be certified or allowed. The reasons for the protest was that the City of Jamaica raised property tax levies for liability and property insurance costs by 2.51 per thousand and the FICA& IPERS by 0.518 per thousand, wages paid the city clerk were funded entirely from property taxes without accounting for time spent on enterprise duties, and various posting errors on the budget document.

**DISCUSSION**

Upon receipt of the petition by the Department of Management and the communications between the Department of Management, County Auditor and official of the City of Jamaica, the City agreed the new levies did contain costs associated with an enterprise function. Also, a copy of the budget was sent to the county auditor via FAX March 16, 2004. The Guthrie County auditor's office did not received the budget until March 22, 2004.

**FINDINGS OF FACT**

1. The City of Jamaica pursuant to Iowa Code sections 384.16(6) is held to the prior year's taxes for filing after the March 15<sup>th</sup> deadline.
2. The additional property tax levies are disallowed satisfying the petitioner's objections.

**ORDER**

The petition received by the State Appeal Board on March 25, 2004 is dismissed.

**STATE APPEAL BOARD**



Michael L. Fitzgerald  
Chairperson



David A. Vaudt  
Vice Chairperson



Cynthia P. Eisenhauer  
Member

5-3-04

Date